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CENTRAL BOARD OF REVENUE

CORRIGENDA

INCOME-TAX

New Delhi, the 7th May 1962

S.O. 1371.—In the notification of the Central Board of Revenue No. S.O. 969, dated the 26th March, 1962, published on pages 605 to 755 in Part II—Section 3—Sub-section (ii) of the Gazette of India Extraordinary, dated the 31st March, 1962,—

(1) on page 605, in the title of Part II, for "DETERMINATION OF INCOME" read "Determination of income";

(2) on page 608—

(i) in line 6, insert "the" between "of" and "assessee";

(ii) in rule 5, in line 4, for "100" read "one hundred";

(3) on page 609—

(i) in sub-rule (3) of rule 5—

(a) in clause (a), line 2, insert a comma after "20/E";

(b) in clause (b), line 2, insert a comma after "20/L"; and

(c) in clause (c), line 2, insert a comma after "20/R";

(ii) in rule 7(1), in line 8, insert a comma after "deducted";

(4) on page 611, in rule 12(3), place the words "and shall in each case be verified in the manner indicated in the respective form." as a separate paragraph;

(5) on page 613—

(i) in rule 19(6) (i), insert an inverted comma after "average cost";

(ii) in rule 19(6) (iv), for "Written-down-value means", read "written-down-value means";

(iii) in rule 20(3), in line 3, for "proceeding" read "preceding";

(6) on page 614—

(i) in rule 21(1), place the words "whichever is less" as a separate paragraph;

(ii) in the title of Part V, for "REGISTRATION OF FIRMS" read "Registration of firms";

(7) on page 615—

(i) in the title of Part VI, for "DEDUCTION OF TAX AT SOURCE" read "Deduction of tax at source";

(ii) in the last line, for "Income-Tax Officer" read "Income-tax Officer";

- (8) on page 616, in rule 29(4), for "Principal Officer" read "principal officer";
- (9) on page 618—
 - (i) in rule 36(d), for "Disbursing Officers" read "disbursing officers";
 - (ii) in rule 36(f) (iii), for "Supply officer" read "Supply Officer";
 - (iii) in rule 36(f) (iv), insert "For" before "Defence Services";
- (10) on page 619, in rule 36(k), for "Director" read "Directors";
- (11) on page 622, in rule 57(1), for "Income-tax practitioner" read "income-tax practitioner";
- (12) on page 623, at the end of rule 68(1) (b), for "." read " ; ";
- (13) on page 624—
 - (i) in rule 68(1) (f), line 1, for "constituted" read "instituted";
 - (ii) in the proviso to rule 68(1) (f), line 3, insert "the" between "against" and "employer";
- (14) on page 626, in rule 74(5), in line 5, for "thereof" read "thereon";
- (15) on page 627—
 - (i) in rule 76, line 6, insert a comma after "notice";
 - (ii) in rule 77(3) (d), for "If" read "IF";
 - (iii) in the form of verification under rule 77(4), for "to declare" read "do declare";
- (16) on page 629—
 - (i) in rule 93, line 4, insert a comma after "Commissioner";
 - (ii) in rule 94, in line 3, insert a comma after "imposed by";
 - (iii) in rule 95(1), after clause (c), insert—

"(d) If the fund is already in existence, the details of investment of the fund.";
- (17) on page 630, in rule 106, line 3, for "change" read "charge";
- (18) on page 631—
 - (i) in rule 109(2), for "Forms of Verification" read "Form of verification";
 - (ii) in rule 112(2) (c), line 1, insert "and" between "documents" and "to";
 - (iii) in rule 112(2) (e), insert "the" between "under" and "Act";
- (19) on page 632—
 - (i) at the end of sub-rule (4) of rule 112, for "." read " : ";
 - (ii) in the proviso to rule 112(4), line 2, insert a comma after "public";
- (20) on page 634—
 - (i) in the heading of Part I of Appendix I, for "Rates" and "Depreciation" read "rates" and "depreciation" respectively;
 - (ii) in item (i) under the head "III. MACHINERY AND PLANT", for "Rate" read "rate";
- (21) on page 635—
 - (i) in item (ii), for "Rates", "Applied", "Following" and "Concerns", read "rates", "applied", "following" and "concerns", respectively;
 - (ii) under group "C", in item (3) (b), insert a comma after "boilers";
- (22) on page 636—
 - (i) under group "F", in column 3 of item (1), for "Cost" read "cost";
 - (ii) under group "H", in item (1), for "Ree s" read "Reeds";
 - (iii) under group "T", in column 3 of item (3) (a), delete " ," after "rolling mill";
- (23) on page 640, under group "M"—
 - (i) in item (2) (d) (2), for "under ground" read "underground";

- (ii) in item (3)(a)(i), insert ") " after "electrical machinery";
 - (iii) in item (3)(a)(ii), insert " (" before "excluding";
 - (iv) in item 3(b), col. 3, for "Renewa s", read "Renewals";
- (24) on page 641—
- (i) under group "R", in item (2), insert a comma after "plant"; and in item (3), for "Making" read "making";
 - (ii) under group "S"—
 - (a) in item (1)(a), insert a comma after "Machinery";
 - (b) in item (1)(c), for "Engineering" read "engineering";
 - (c) in item (1)(d), insert a comma after "condensers";
 - (d) in item (2), for "Knitting" and "Hosiery" read "knitting" and "hosiery" respectively;
- (25) on page 642—
- (i) under group "S"—
 - (a) in item (4)(a)(i), in column 3, delete ", " after "calculated";
 - (b) in item 4(b)(iii), for "flats" read "flats";
 - (ii) under group "T", in item (2) A (b), insert a comma after "trucks";
- (26) on page 643, in the heading of Part II of Appendix I, for "Expectation of life in the case of a Steamer or Motor Vessel Purchased Second-Hand" read "Expectation of life in the case of a steamer or motor vessel purchased second-hand";
- (27) on page 644—
- (i) in the heading of Form No. 1, for "Income" and "Sub-section (2)" read "income" and "sub-section (2)" respectively;
 - (ii) in Part I, Section A of the Form, in item 3(c) for "±" read "±";
 - (iii) in the note appearing at the bottom, for "the source or so", read "the source or sources";
- (28) on page 645—
- (i) in line 10, for "Col. (2)" read "Col (2) or (3)";
 - (ii) in Section C, in item (ii), for "Income-Tax Act" read "Income-tax Act";
 - (iii) in Section E, in line 3, for "anies" read "panies";
- (29) on page 646, in Part II, item 4, for "sections" read "section";
- (30) on page 648, in part IV—
- (i) in the heading of Part IV, for "Income-Tax Act" read "Income-tax Act";
 - (ii) in Col. 5, for "Shown on Column 2" read "shown in column 2";
 - (iii) in Col. 9, for "Other Section" read "Other Sec.";
 - (iv) in Col. 15, for "Others" read "Other";
- (31) on page 649, in Part V—
- (i) in Col. 10, insert a comma after "Rs. 1800/-";
 - (ii) in Col. 15, insert commas after "acquiring" and "repairing";
 - (iii) extend the horizontal line below "Deductions from annual value to arrive at net annual value" to Col. 21 also;
 - (iv) in the notes below the statement, in line 6, insert a comma after "Rs. 600", and in line 7, insert a comma after "exceeds Rs. 600";
- (32) on page 650, in Part VI, in line 12 from the bottom for "purpose of business" read "purposes of business";
- (33) on page 651—
- (i) delete
 "+Profit or loss as per profit and loss account (or statement corresponding to the profit and loss account) for the previous year ended occurring at the top of the page;
 - (ii) in line 35 from the bottom, for "section 40(2)" read "section 40(c)";

- (34) on page 654, in Part VII-A—
 (i) in Col. 5, for “@” before “moneys” read “†”;
 (ii) in Col. 8, for “Nos.” read “No.”;
- (35) on page 655, in Part VII-B, in the heading—
 (i) for “Sectiontions” and “Income-Tax Act, 1961” read “sections” and “Income-tax Act, 1961” respectively;
- (36) on page 656—
 (i) in Col. 9, for “deduction” read “deductions”;
 (ii) in Col. 10—
 (a) for “I” in line 4, read “If”;
 (b) for “(Col. 9—Col. 5)” in lines 6-7, read “(Col. 9 minus Col. 5)”;
 (iii) in line 5 from the bottom, for “exempted” read “exempt”;
- (37) on page 657—
 (i) in Col. 7, for “onwer” read “owner”;
 (ii) in the heading to Cols. 9—11, for “where” read “Where”;
 (iii) in Col. 10, for “he asset on 1-1-1-5” read “the asset on 1-1-1954”;
- (38) on page 658—
 (i) in line 2, for “statement” read “statements”;
 (ii) for lines 10—12, read—
 “I further declare that the company was ^{resident} ~~non-resident~~ in India during
 the previous year(s) for which the return is made”;
- (39) on page 659—
 (i) in item (ii), line 2, for “Section” read “Sections” and for “76,77” read
 “76 and 77”;
 (ii) in item (iii), line 2, for “Section” read “Sections”; and for “75M”
 read “75”;
 (iii) in item (iv), line 6, for “Secion” read “Sections”;
- (40) on page 660—
 (i) in line 2, for “paragraph 4” read “paragraph 3”;
 (ii) in part (a)—
 (a) omit “|” appearing between “Names and addresses of” and “persons
 for or of whom the assessee is the trustee, guardian or agent”;
 (b) in line 5 from the top, in the last column for “Guardian” read
 “guardian”;
 (iii) in the table below part (b), last column, in line 2, for “n” read “in”;
- (41) on page 661, in the title of Form No. 2, for “Return of Income under
 Sub-Section (1) or Sub-Section (2) or Sub-Section (3) of Section 139 of the
 Income-tax Act, 1961 for persons other than Companies”
 read
 “Return of income under sub-section (1) or sub-section (2) or sub-section
 (3) of section 139 of the Income-tax Act, 1961 for persons other than companies”;
- (42) on page 662—
 (i) in item 4(c) (i), for “Sepeculation” read “Speculation”;
 (ii) in the third line from bottom, for “Col. (2)” read “Col. (2) or (3)”;
- (43) on page 663, in Section C—
 (i) in line 4, for “according” read “accruing”;
 (ii) in lines 12-13, for “included” read “includible”;
 (iii) in line 15, for “incomes” read “income”;

- (44) on page 664—
- (i) in Part II—
 - (a) in item 2, line 3, after “or” insert a comma; and in line 6, after “attached” insert “) ”;
 - (b) in item 6(ii), for “Dividens” read “Dividends”;
 - (c) in item 8, after “if any” insert “(”;
 - (ii) in Part III, item (a), for “To be completed in the case of all persons engaged in a business or pro-section should be completed in the return of the firm/association/body and not section should be completed in the return of the firm/association/body and not in the personal returns of the partners/members” read
 “To be completed in the case of all persons engaged in a business or profession. In the case of a firm, association of persons or body of individuals, this section should be completed in the return of the firm/association/body and not in the personal returns of the partners/members”;
- (45) on page 665, in item (C)—
- (i) in the heading of Col. 1, for “firm association of persons body of” read “firm/association of persons/body of”;
 - (ii) in the heading of Col. 2, for “partner member”, read “partner/member”;
- (46) on page 666, in Part V—
- (i) in Col. 4, line 4, for “13”, read “1/3”;
 - (ii) in Col. 14, line 2, for “expense” read “expenses”; before “claimed” insert “) ”; and in line 3, for “us/s” read “u/s”;
- (47) on page 667, in Part VI—
- (i) in Col. 8, insert “*” before the word “Full”;
 - (ii) in Col. 11, for “†” read “£”;
 - (iii) extend the horizontal line below “Deductions from annual value to arrive at net annual value” to Col. 13 also;
 - (iv) in Col. 14, for “desruuction” read “destruction”;
- (48) on page 668, in the third foot-note, in line 3, after the figures “600” insert a comma; and in line 4, delete “,” after “however”;
- (49) on page 669—
- (i) in line 6, for “kept or” read “kept on”;
 - (ii) in the heading of Col. 1 of the table below para (2), for “Account”, “Statement”, “Corresponding” and “Account” read “account”, “statement”, “corresponding” and “account” respectively;
 - (iii) in line 26 from bottom, for “Debts”, read “debts”;
 - (iv) in line 25 from bottom, for “Reserve” read “reserve”;
 - (v) in line 20 from bottom, for “Supper-tax”, read “super-tax”;
 - (vi) in line 11 from bottom, insert a comma after “alterations”;
- (50) on page 670—
- (i) delete—
 “Profit or loss as per profit and loss Account (or Statement Corresponding to the profit and loss Account) for the previous year ended.”
 occurring at the top of the page;
 - (ii) in line 10, for “Sections 30 to 43” read “sections 30 to 43”;
 - (iii) in item (ii), under the heading “Scientific Research Expenditure”, in line 4, insert a comma after “university”;
 - (iv) in the fourth line from bottom, for “compted” read “computed”;
- (51) on page 671, in Part VIII-A—
- (i) in the heading, for “Section”, read “section”;

- (ii) in Col. 5—
 - (a) in line 9, for "shown" read "show";
 - (b) in line 11, delete "**";
 - (c) in line 16, before "moneys payable" insert "@";
- (iii) in Col. 8, in line 8, for "to" read "two";
- (iv) in Col. 9, after "Initial" insert "£";
- (52) on page 672, in Part VIII-B—
 - (i) in the heading, for "Income-Tax Act, 1961", "Amount" and "Development Rebate" read "Income-tax Act, 1961", "amount" and "development rebate" respectively;
 - (ii) in Col. 6, for "Sestion" read "section";
- (53) on page 673, in Part IX, in line 3 of Col. 10, insert "(" before "Col. 5";
- (54) on page 674—Statement B—
 - (i) in the heading of Cols. 4 and 5, in line 3, for "of" read "or";
 - (ii) in the heading of Cols. 6, 7 and 8, in line 3, for "Col. 45", read "Col. 4/5";
- (55) on page 675, for "+" before the second declaration beginning with "I further declare" read "+";
- (56) on page 676—
 - (i) for "@" appearing in the first line, read "**";
 - (ii) in line 1, delete "minor"; and in line 2, delete " / the family";
 - (iii) in line 2, for "Co-parcenar" read "co-parcener";
 - (iv) in line 5, for "latest of the previous year" read "latest of the previous years";
 - (v) in the fourth footnote, line 3, for "yar" read "year";
 - (vi) in the footnote against "¶" in line 2, for "There" read "The";
 - (vii) in Annexure I—
 - (a) in item (ii), line 2, for "Section" read "sections"; and for "76,77" read "76 and 77";
 - (b) in item (iii), line 2, for "Section" read "sections";
 - (c) in item (iv), line 2, for "Loss" read "Loss"; and in line 6, insert "—" between "be" and "Sections";
- (57) on page 677—
 - (i) in line 9 from the top, for "Paragraph 4", "Notice" and "Section 139(2)" read "paragraph 3", "notice" and "section 139(2)", respectively;
 - (ii) in the table below item (a), in the last column, for "Guar", read "guardian or";
- (58) on page 678—
 - (i) in line 8, for "payment" read "payments";
 - (ii) in the table below "Separate statements should be made for payments and receipts", in Col. 5, for "eceipt" read "receipt";
 - (iii) in Form No. 3—
 - (a) in the heading, in the first line, for "Income" read "income"; and in the second line, for "Income tax Act" read "Income-tax Act";
 - (b) in the heading of Part I, between "during" and "previous", insert "the";
 - (iv) in Col. 2 of the table in Part I, insert "*" before "Amount";
- (59) on page 679—
 - (i) in the first line, for "INTEREST OF SECURITIES" read "INTEREST ON SECURITIES";
 - (ii) in line 4, for "income tax free" read "income-tax free";

- (iii) in item 3, place "Interest other than interest on securities" as a separate item below "Dividends from companies";
 - (iv) in the third footnote below Section A, line 2, for "incmc" read "income";
 - (v) in the fourth footnote below Section A, for "Col. (2)" read "Col. (2) or (3)";
 - (vi) in Section C, line 1, between "filled" and "only" insert "in";
 - (vii) in Section C, line 5, after "except" for "." read "—";
- (60) on page 680—
- (i) delete the headings at the top and insert—
"1 2 3 4";
 - (ii) below the words "TOTAL WORLD INCOME Rs. ±" at the end of Section E, draw a horizontal line across the page closing the Section; and insert the Column headings given below immediately before Section F:—

Source of income	Particulars of items	Amount Rs.
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- (iii) in Section F, in line 6, for "profession, vocation or occupation", read "profession or occupation";
 - (iv) in Part II—
 - (a) in the heading, for "Super-tax", wherever it occurs, read "super-tax";
 - (b) in item 2, line 1, for "contact" read "contract"; in line 5, for "Certificate", read "certificcate"; and at the end of line 6, insert ") ";
 - (c) in item 3, line 4, for "Supper-annuation Fund" read "superannuation fund";
- (61) on page 681, in the heading, for " , " after "only" read " . " ;
- (62) on page 682—
- (i) in col. 2, in line 1, before "including" insert " (" ; and after "advance salary", insert ") " ;
 - (ii) in col. 2, in line 2, insert a comma after "wages";
 - (iii) in col. 4, in line 2, for "if" read "of";
 - (iv) in Col. 4, in line 5, for "Centreal" read "Central";
 - (v) in Col. 12, in line 3, for "16(iv)" read "16(v)"; and in lines 3-4, for "17(2)(ii)(c)", read "17(2)(iii)(c)";
 - (vi) in Col. 14, for "Giving" read "Give"; delete ") " after "details"; and insert ") " after "tear";
 - (vii) in Col. 16, for "salaries" read "Salaries";
- (63) on page 683—
- (i) in the first and second declarations, between "the family" and "the association", wherever they occur, draw a horizontal line;
 - (ii) in the third declaration, for "india" read "India";
 - (iii) in the last declaration—
 - (a) omit "minor" before "child"; and omit " / the family" before "at";
 - (b) for "co-parcenaar" read "co-parccener";
- (64) on page 684—
- (i) in the foot note against "£", in line 3, for "indicate", read "indicated";
 - (ii) in Annexure I, lines 2-3, for "Sections A and B of" read "Sections A and B of Part I of";
 - (iii) in the title of the statement below Annexure I, for "Particulars", "Furnished", "Section 133", "Paragraph 4", "Notice" and "Section 139(2)" read "particulars", "furnished", "section 133", "paragraph 3", "notice" and "section 139(2)" respectively;
 - (iv) in the last column of the statement, for "Guardian" read "guardian";

(65) on page 685—

- (i) in the heading of Form No. 4, for "Income", "Sub-section (1) or Sub-Section (2) or Sub-Section (3) of Section 139", "Companies", "Sources", "Business or Profession", "Not", "Partner", "Firm", "Association of Persons", "body of individual" and "Head", read "income", "sub-section (1) or sub-section (2) or sub-section (3) of section 139", "companies", "sources", "business or profession", "not", "partner", "firm", "association of persons", "body of individuals" and "head" respectively;

- (ii) in the heading of Part I, between "during" and "previous" insert "the";

(66) on page 686—

- (i) in item 3 of Part I, Section A, in line 1, for "amount a" read "amount as";

- (ii) in the fifth footnote below Section A, for "Col. (2)" read "Col. (2) or (3)";

(67) on page 688—

- (i) in Section F, for "Amount", "Asscssee", "Taxable", "Reason" and "Casual" read "amount", "assessee", "taxable", "reason" and "casual" respectively;

- (ii) in the heading of Part II, for "Super-tax", wherever it occurs, read "super-tax";

- (iii) below item 1 of Part II, draw a horizontal line across the page;

- (iv) in item 6(i) of Part II, for "Industrial Undertakings" and "Section" read "industrial undertakings" and "sections";

- (v) in item 8 of Part II, for "Items" read "items";

(68) on page 689, in Part III, in col. 2, for "Partner" read "partner"; and in Col. 4, for "partners" read "partner";

(69) on page 690, in Part V—

- (i) in Col. 2, in line 4, for "Salary" read "salary";

- (ii) in Col. 4, for "cxcess" read "excess"; and omit ",," after "by";

- (iii) in Col. 14, insert "(" after "tear" and delete ")" after "claimed";

- (iv) in Col. 16, for "'salaries'" read "'Salaries'";

(70) on page 691, in Col. 10, line 1, delete ",," after "occupied";

(71) on page 692—

- (i) in the third footnote—

- (a) in line 3, after "Rs. 600", insert a comma;

- (b) in line 4, between "whose" and "value", insert "annual";

- (ii) in the fourth footnote, in line 2, insert a comma after "repairs";

(72) on page 693, in Part VII—

- (i) in Col. 2, item 2, in line 5, for "or" read "of";

- (ii) in Col. 10—

- (a) in line 2, for "Gain" read "Gains";

- (b) in line 3, for "minu" read "minus";

(73) on page 695—

- (i) in line 13, for "@ ££" read "@ I ££";

- (ii) in the second declaration, for "Association" read "association";

- (iii) in the third declaration, for "marrired" read "married";

(74) on page 696—

- (i) in line 1, delete "minor";

- (ii) in line 2, for "co-parcenar" read "co-parcener"; and delete "the family" before "at";

- (iii) in the first foot-note, line 1, for "alternative" read "alternatives";

(iv) in Annexure I—

- (a) in line 2, for "Sections A and B of" read "Sections A and B of Part I of";
- (b) in item (ii), line 2, for "Section" read "Sections"; and for "76,77" read "76 and 77";
- (c) in item (iii), line 2, for "Section" read "Sections";

(75) on page 697—

- (i) in line 8, for "INCOME TAX ACT, 1961", read "INCOME-TAX ACT, 1961";
- (ii) in line 9, for "paragraph 4", "Notice" and "Section" 139(2)" read "paragraph 3", "notice" and "section 139(2)" respectively;
- (iii) in the table below part (a), in the last Column, for "Guardian" read "guardian";

(76) on page 698, in Form No. 5—

- (i) in Question 3, insert "?" after "whom";
- (ii) in Question 6(i), insert "?" after "Income";

(77) on page 699—

- (i) in the heading of Form No. 6, for "OR" read "FOR";
- (ii) in Form No. 6, for the first paragraph, substitute the following:—

"Under section 139(1)/(2) of the Income-tax Act, 1961, I/we have to
my/our income

file the return of _____
the income of.....in respect of which I/
we am/are assessable

for the assessment year commencing on the 1st April, 19—, before
is not possible

.....19—. For the reasons given below it—
has not been possible
for me/us to file the return before the said date";

- (iii) in Form No. 7, in the heading, for "SECTION 136", read "SECTION 156";

(78) on page 700—

- (i) in para. 5, line 3, omit " ," after "292";
- (ii) in para 6—
 - (a) in line 1, omit " ," after "144";
 - (b) delete the horizontal line between the third and fourth lines and extend the horizontal lines below lines 4 and 5 to the right hand end of the page;
- (iii) in para 7, for the words "If you intend.....present an appeal",
read
assessment

fine

penalty

"If you intend to appeal against the
interest payable under
section 216

you may present an appeal";

(79) on page 701, in Col. 1 of the Form, in Section A, line 1, for "accuring" read "accruing";

(80) on page 702, in Col. 1, line 8, for 'of individuals (taxed and/or Partnership)' read "of individuals (taxed) and/or partnership";

(81) on page 704, in line 1, between the words "income-tax" and "super-tax" insert a comma;

(82) on page 705, in the last line, in the box giving Code Nos., insert "281";

(83) on page 706, item H, in line 3, for "BECTIFICATION" read "RECTIFICATION";

(84) on page 707, in the last line, for "ncome" read "income";

(85) on page 708, in para 3 of Form No. 10, line 2, insert a comma after "any";

(86) on page 710, in para 2, in line 2, for "existance" read "existence"; and in line 5, for "me" read "time";

(87) on page 712—

(i) in line 18, for "or exemption" read "for exemption";

(ii) in line 22, for "duduct" read "deduct";

(88) on page 713—

(i) in sub-para (i) of para 1 of Form No. 14, in line 2, for "Income-tax Act, 1961" read "Income-tax Act, 1961";

(ii) in the declaration regarding residential status, delete " { ";

(89) on page 714—

(i) in the Schedule to Form No. 14, in the last column, for "Distinctive Nos. of share certificates" read "Distinctive Nos. of shares";

(ii) in Form No. 14-A, para 1, in the last line of item (ii), for "sespectively" read "respectively";

(90) on page 715—

(i) in the Schedule to Form No. 14-A, for "Distinctive Nos. of share certificates" read "Distinctive Nos. of shares";

(ii) in para 2 of Form No. 15—

(a) in line 3, delete "(", after "per cent";

(b) in the last line, for "supper-tax", read "super-tax";

(91) on page 716—

(i) in the last column of the table below "Description of shares", for "Distinctive Nos. of share certificates", read "Distinctive Nos. of shares";

(ii) in line 2 of the certificate in Form No. 16, for "pay" read "paid";

(iii) for "FORM No. 17" read "FORM No. 17";

(iv) in the fifth line from bottom for "£" read "₹";

(92) on page 717—

- (i) for lines 8 to 14, substitute the following:—
bearer bonds

“on _____
Government promissory notes/stock certificates/Subsidiary General
Ledger Account Balance

for Rs. of the per cent loan of
said to be the property of
standing in the name of

- (ii) for the declaration below “(To be signed by the claimant)” substitute the following:—

“I hereby declare that _____
bearer bonds
Government promissory notes/stock certifi-
cates/Subsidiary General Ledger Account Balance

on which interest, as above specified, has been received _____ were my own
property _____ were the pro-
perty of of which I am the Principal Officer
(name of the company)
and were in the possession of at the time when tax
was deducted.

Date Signature

(93) on page 718—

- (i) in the declaration below “(to be signed by the claimant)”—

(a) delete “* * *” in line 2;

(b) insert “and” before “were in the possession of”;

- (ii) in the last line of the Form, for “Da”, read “Date”;

(94) on page 719—

- (i) in line 14, for the dotted line after “We certify” read “—”;

- (ii) in the ninth line from bottom, for the dotted line after “We further certify” read “—”;

(95) on page 721—

- (i) in the heading of Form No. 20, after “SALARIES” insert a comma;

- (ii) in the note below Form No. 20, in line 2, for “Bank scheduled” read “Banks scheduled”;

(96) on page 722-723, in Form No. 21, below the column headings and above the declaration, insert a horizontal column styled “TOTAL”;

(97) on page 722—

- (i) in line 3 of foot-note 1, for “priodical” read “periodical”;

- (ii) in line 1 of foot-note 3, for “remark” read “remarks”;

(98) on page 724, in Form No. 23, in line 3 from bottom, for “preson” read “person”;

(99) on page 725, in Form No. 24—

- (i) in the heading of Col. 5, for “Nature” read “nature”;

- (ii) in the heading of Col. 9, in line 1, for “Priod” read “period”; and in line 3, insert “and” before “periodical”;

(100) on page 726—

- (i) in Col. 10, line 13, insert a comma after “amount”;

- (ii) in Col. 13, line 5, for "persona" read "personal";
 - (iii) in Col. 18, line 4, delete " , " after "10";
 - (iv) in the last column, for "u/s 10(5)s" read "u/s 10(5)"; and for "61" given below this column read "19";
- (101) on page 727, in the certificate below the Form—
- (i) in line 2 and line 7, for "salaries" read "Salaries";
 - (ii) in line 2 from bottom, omit "at" after "delivered";
- (102) on page 729, in the last line, delete "—" between "TOTAL" and "AMOUNT";
- (103) on page 733—
- (i) in the Footnote below Form No. 28, for "Delate" read "Delete";
 - (ii) in the Enclosure to Form No. 28—
 - (a) in line 5, for "assesment" read "assessment";
 - (b) in line 10, for "any" read "any,";
- (104) on page 734—
- (i) in line 12, for "estimate" read "estimated";
 - (ii) in line 21, insert "(" before "IN FIGURES";
- (105) on page 736—
- (i) delete lines 1 and 2;
 - (ii) against item (vi), for "section 99" read "section 99(1)(iv)";
 - (iii) against Note (1) at the bottom of the statement, insert "*" before "The estimate";
- (106) on page 738, in the second line from bottom, for "business-profits tax Act" read "Business Profits Tax Act";
- (107) on page 739, in the first footnote below Form No. 32, for "paragraph" read "paragraphs";
- (108) on page 741, in the fourth Note below Form No. 35, against "@" insert "in" after "filled in";
- (109) on page 743, in Form No. 36A—
- (i) in item 6, line 2, for "cross-ojector" read "cross-objector";
 - (ii) in item 7, line 1, for "of" read "to";
 - (iii) in Note 2 below the Form, in line 2, for "district" read "distinct";
- (110) on page 744, in the heading of Form No. 37, for—
- "REFERENCE APPLICATION UNDER SECTION 256(1) IN THE
INCOME TAX APPELLATE TRIBUNAL....."
- read—
- "REFERENCE APPLICATION UNDER SECTION 256(1) OF THE
INCOME-TAX ACT, 1961
IN THE INCOME TAX APPELLATE TRIBUNAL... ..";
- (111) on page 745, in Form No. 39, for—
- ".....
The Commissioner of Income-tax",
- read—
- "The Commissioner of Income-tax,
.....";
- (112) on page 747—
- (i) in the heading of Form No. 41, for "Lapse to employer or to Fund", read "Lapsed to employer or to fund";
 - (ii) in Col. 14, between "Additions" and "total", insert "to";
- (113) on page 748, in the last line, for "in to" read "into";

(114) on page 752—

- (i) in line 1 of foot-note (2) to Form No. 46, for "barnch" read "branch";
- (ii) in line 2 of the main paragraph of Form No. 47, for "Income-tax, 1961" read "Income-tax Act, 1961";

(115) on page 754—

- (i) in Form No. 50, in the heading, for "INCOME-TAX, 1961" read "INCOME-TAX ACT, 1961";
- (ii) in Form No. 51—
 - (a) in the heading, for "INCOME-TAX, 1961", read "INCOME-TAX ACT, 1961";
 - (b) below "Year in respect of which dividends declared" insert "5" between "4" and "6";
 - (c) in the heading of Col. 7, delete "de" after "Tax";
 - (d) in the heading of Col. 8, in line 3, for "be" read "to".

[No. 1(63)-61/TPL.]

I. P. GUPTA, Secy.

